

Message Text

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PAGE 01 ABU DH 02091 011110Z
ACTION L-03

INFO OCT-01 NEA-10 ISO-00 COME-00 TRSE-00 XMB-02
CIAE-00 DODE-00 DOTE-00 EB-08 FMC-01 INR-10
NSAE-00 CG-00 DLOS-09 OES-09 SSO-00 INRE-00
NSCE-00 SS-15 /068 W
-----031359 011112Z /20
O 011145Z AUG 78
FM AMEMBASSY ABU DHABI
TO SECSTATE WASHDC IMMEDIATE 8182

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E.O. 11652: N/A
TAGS: ETRN, TC
SUBJECT: UAE NON-TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. IN RESPONSE TO QUERY REFTL, POSE HAS ASCERTAINED THAT NEITHER THE UAE NOR ANY OF ITS JURISDICTIONS IMPOSE TAXES ON INSTRUMENTS OF FOREIGN COMMERCE OF FOREIGN FLAG CARRIERS. UAE'S INDIVIDUAL SEVEN EMIRATES RETAIN CONSIDERABLE TAXING AUTHORITY, BUT NONE OF THEM TAX SUCH INSTRUMENTS.

2. INSTRUMENTS OF FOREIGN CARRIERS, OF COURSE, ARE SUBJECT TO FEES FOR SERVICES RENDERED FOR HANDLING, PORT OF ENTRY CLEARANCE ECT. ADDITIONALLY, SHIPPING CONTAINERS ARE SOMETIMES REQUIRED TO POST BOND UPON ENTRY TO BE REFUNDED AT THEIR EXIT FROM THE COUNTRY. THIS CIRCUMSTANCE OCCURS WHEN LOCAL AUTHORITIES ARE UNFAMILIAR WITH OWNER OF INSTRUMENT AND LACK ASSURANCE THAT IT WILL BE REPATRIATED.

3. UAE GENERALLY HAS MINIMAL LEGAL STRUCTURE AND THERE ARE NO RPT NO PROVISIONS NOW IN PLACE FOR IMPOSING RETALIATORY TAXES IN EVENT UAE FLAG CARRIERS WOULD BE TAXED BY FOREIGN
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ENTITY. HOWEVER, UAE LEADERSHIP IS QUITE CAPABLE OF ENACTING AD HOC LEGISLATION IN CASES WHERE IT PERCEIVES ITS INTERESTS ARE BEING DISCRIMINATED AGAINST.
DICKMAN.

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: INSTRUMENTS, TAXES, IMPORT CONTROLS
Control Number: n/a
Copy: SINGLE
Draft Date: 01 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978ABUDH02091
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780314-0519
Format: TEL
From: ABU DHABI
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t197808110/aaaadnzt.tel
Line Count: 59
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 20af1759-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 STATE 191803
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
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Review Withdrawn Fields: n/a
SAS ID: 1570810
Secure: OPEN
Status: NATIVE
Subject: UAE NON-TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE
TAGS: ETRN, TC
To: STATE
Type: TE
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Review Markings:
Sheryl P. Walter
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